Case No: YAMAP0923US PATENT

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/Mark D. Saralino/

Mark D. Saralino

November 7, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Hiroshi KURUMATANI et al.

Application No.: 10/812,825

Filing Date: March 30, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS

Examiner: Christopher R. Magee

Art Unit: 2627

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED AUGUST 11, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.